

**OTHER MISCELLANEOUS PROPERTY**

**Estate of:**

Page \_\_\_\_\_ of \_\_\_\_\_  
of Schedule **F**

Report Jointly Owned and Survivorship Marital Property on Schedule E1 or E2

	*Yes	No
1. Did the decedent, at the time of death, own any interest in a partnership or unincorporated business?		
2. Did the decedent, at the time of death, own any articles or collections having either artistic or intrinsic value, such as jewelry, furs, paintings, antiques, rare books, coins or stamps?		
3. Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate?		
4. Did the decedent, at the time of death, own any other miscellaneous property not reported on this schedule or on any other schedule?		
5. Did the decedent at the time of death have a safe deposit box? If "Yes", indicate location, and if held jointly, state name and relationship of joint depositor.		
Are any of the contents of the safe deposit box omitted from this return?		

**\*If any of the above answers is "yes", submit full details**

Item No.	Description - See instructions	Value at Date of Death	
		Marital Property	Other Property
1.	Annuities & Employee Death Benefits Payable to the Estate from Schedule I, section a.		\$
2.		\$	
SUBTOTALS .....		\$	\$
Less: Tangible personal property exemption - see instructions .....		( )	( )
Net Amount .....		\$	\$
TOTAL - Add both columns and enter on line 5 of page 2, Form 101 .....			\$

## INSTRUCTIONS FOR SCHEDULE F - OTHER MISCELLANEOUS PROPERTY

Report on Schedule F any interest of the decedent not reported on any other schedule, such as the following:

- Annuities and employee death benefits payable to the estate
- Refunds - income tax, medical, etc.
- Receivables - wages, vacation pay, etc.
- Solely owned business (See 1. below)
- Partnership interest (See 1. below)
- Tangible personal property - titled or untitled (See 2. below)
- Untitled property (See 2. below)
- Judgments, claims and other causes of action
- Copyrights, patents, etc.
- Royalties and leaseholds
- Insurance on the life of another
- Deferred compensation
- Options
- Reversionary or remainder interests (See 3. below)
- Interests in trust funds (See 3. below)

If the decedent's interest is classified in all, or in part, as marital property use the "Marital Property" column to report that interest. See the instructions to Schedule MP- MARITAL PROPERTY DECLARATION for additional information on reporting marital property interests. Use the "Other Property" column to report the value of any property not classified as marital property.

1. Solely owned business or partnership interests require an appraisal. See s. 858.13. Furnish a complete copy of appraisal and all other data used to arrive at such appraisal. If the following was not included in the appraisal, furnish:

- Description and nature of business
- Complete financial statements including all notes to the statements for the 5 year period prior to death
- Complete financial statements as of date of death; if not available, for the full year of death
- Submit copies of any restrictive agreements, sales agreements or any other documents or data that may affect the values

2. Tangible personal property includes:

- Household furnishings
- Farm equipment, livestock and harvested crops
- Supplies, equipment and inventories of a solely owned business
- Automobiles, trucks, boats and motor homes
- Mobile homes on rented land; or, if on your own land, not on a foundation or attached to the land
- Collections: jewelry, furs, books, stamps, coins, etc.

3. In case of reversionary or remainder interests or an interest in a trust fund include/indicate:

- Copy of trust instrument
- Schedule of assets with date of death values
- Computation of decedent's interest

The first \$10,000 of tangible personal property is exempt for Wisconsin inheritance tax purposes. The \$10,000 exemption does not cover money, including coins and currency. Also it does not include items such as wall to wall carpeting, draperies, lighting fixtures, built-in appliances, heating or cooling units which are considered to be part of the real estate and included in the fair market value of the real estate. If more than one person is inheriting tangible personal property, the \$10,000 exemption is apportioned among the beneficiaries.